

Exhibit L (Redacted)

[REDACTED]
London NW4 1ED
[REDACTED]

Wednesday, 5 June 2019

The Honourable Nicholas G. Garaufis
United States District Judge

Dear Judge Garaufis,

Re: Michael Cohen

I am giving this reference in my capacity as a Minister of Religion. My name is Rabbi Dr. Thomas Salamon. I have known Michael Cohen and his family for some 18 years, since he and his family joined Westminster Synagogue in May 2001, which I have served since 1997 and where I am currently Emeritus Rabbi. I have been involved in the life of the Cohen family in general, and Michael's life in particular over these past many years.

Michael and his family have been strong supporters of the community and have engaged in many of its activities. Michael demonstrated his passion and dedication to the community by taking a hands-on approach, investing his time and energy.

Some years ago, one Thursday afternoon, I walked into our Synagogue's Sanctuary to set the Torah scroll for the Saturday morning service when I noticed Michael sitting there. He watched me in my work and when I had finished, we engaged in conversation. Interestingly, he asked me whether I had some work for him which might help to support the Synagogue. He said he had some spare time and wanted to know how he could help out. This is music to a Rabbi's ears. I asked him there and then whether he would help us in preparing a comprehensive Risk Assessment document with regards to the duties of the Synagogue, such as managing staff, organising activities and safeguarding adults and children. This was an urgent and important task to which no one had put up their hand. Michael without any hesitation agreed. He not only took this job seriously but has done an outstanding job.

Following this, I asked Michael whether he would be willing to stand at our next annual general meeting to become a Trustee/Treasurer of the community. Having worked with him on the Risk Assessment project, I knew that he not only had the

dedication and the capability, but was also trustworthy. After a few days, he came back to me to accept the position. Michael has served the community extremely well ever since, preparing a budget, controlling our financial situation in a most responsible way, treating our expenditure with sensitivity and care. Michael was also very involved with the refurbishment projects in the building, working closely with the Executive Director, Executive Committee and the House staff. He gave of his time freely, making himself available at short notice when approvals and advice was required

When the investigations in his case commenced, Michael very sensitively decided to step down as Trustee so as not to create or pose a difficulty for the Synagogue. I have understood his reasoning and he was asked to consider remaining as the second Treasurer, but without the responsibility of being a Trustee, to which he agreed. As Treasurer, Michael attends monthly Executive meetings, and he always makes important and insightful contributions to all matters under discussion. He has continued to provide incredible support and help in running our affairs and is still in this position today.

Michael's passion for and dedication to the Synagogue were essential to the organization's growth and success. As an individual, he has been direct and unbiased in both his judgment and advice. He has never betrayed my trust or the trust of his colleagues with whom he served. Michael has dealt with all matters with great diligence and circumspection. In my personal view, he has served the Synagogue loyally and no task was ever too big or too small. He has acted to the best of his abilities as a committee member, and has done all of this not expecting any thanks or gratitude.

I have found Michael to be a person of great integrity and of good character. His commitment, ability and strategic approach has helped our Synagogue and staff members, and others who needed or asked for his help. In spite of his acumen and abilities, I found him modest and approachable.

Michael's strength of character is further supported by his commitment to family. He is a devoted family man, and a caring, fully engaged father to his three children [REDACTED]. All three have attended our religion school and I had the privilege of officiating at [REDACTED] bat/bar Mitzvah, and am to co-officiate with my successor, Rabbi Benji Stanley, at [REDACTED] bat Mitzvah in January 2020. Michael attended all the meetings with regards to his children's education, and I found he and Marisol to be very supportive parents to their children.

Michael is not only a worthy member of our Synagogue, but also of the wider community and society in which we live, and works hard in bettering our troubled world. I pray for his freedom and hope that you will find it possible to grant him leniency so he can resume his life with family and friends, and continue to make his contribution to our society.

Yours sincerely,


Rabbi Dr. Thomas Salamon